



## The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976

Act 11 of 1976

Keyword(s):

Employer, Profession Tax, Salary or Wage

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**PART VI**

Acts of Parliament and Ordinances promulgated by the President

GOVERNMENT OF GUJARAT

LEGAL DEPARTMENT

Sachivalaya, Gandhinagar, 31st March, 1976.

No. 12839/B.- The following President's Act assented on the 31st March, 1976,  
is published for general information.

**THE GUJARAT STATE TAX ON PROFESSIONS, TRADES,  
CALLINGS AND EMPLOYMENTS ACT, 1976**

[Act No. 11 of 1976]

Enacted by the President in the Twenty-seventh Year of the Republic of India.

*AN ACT*

*to provide for the levy and collection of a tax on professions, trades, callings and employments for the benefit of the State.*

44 of 1976. In exercise of the powers conferred by section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

Short  
title,  
extent and  
commence-  
ment.

- (2) It extends to the whole of the State of Gujarat.
- (3) It shall come into force on the 1st day of April, 1976.

**Definitions.**

2. In this Act, unless the context otherwise requires,—

(a) “Commissioner” means the Commissioner of Profession Tax appointed under section 12, and includes an Additional Commissioner of Profession Tax (if any) appointed under that section;

(b) “employer”, in relation to an employee earning any salary or wages on a regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;

(c) “month” means a month reckoned according to the British calendar;

(d) “person” means any person who is engaged in any profession, trade, calling or employment in the State of Gujarat, and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;

(e) “prescribed” means prescribed by rules made under this Act;

(f) “profession tax” or “tax” means the tax on professions, trades, callings and employments levied under this Act;

(g) “salary” or “wage” includes pay or wages, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961;

43 of  
1961.

(h) “Schedule” means a Schedule appended to this Act;

(i) “Tribunal” means the Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969, and discharging the functions of the Tribunal assigned to it by or under this Act;

Guj. I  
of  
1970.

(j) “year” means the financial year.

**Levy and charge of tax.**

3. (1) Subject to the provisions of article 276 of the Constitution and of this Act, there shall be levied and collected a tax on professions, trades, callings and employments for the benefit of the State.

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in column 2 of Schedule I

shall be liable to pay to the State Government the tax at the rate mentioned against the class of such person in column 3 of the said Schedule:

Provided that the tax so payable in respect of any one person shall not exceed two hundred and fifty rupees in any year:

Provided further that, entry 9 in Schedule I shall apply only to such classes of persons as may be specified by the State Government, by notification in the *Official Gazette*, from time to time.

4. The tax payable under this Act by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not, when the salary or wage is paid to such person, be liable to pay tax on behalf of all such persons:

Employer's liability to deduct and pay tax on behalf of employees.

Provided that, if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which such employer shall discharge the said liability.

5. (1) Every employer not being an officer of Government liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

Registration and enrolment.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(3) The prescribed authority shall mention in every certificate of enrolment the amount of tax payable by the holder according to Schedule I, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within such period as may be prescribed, or, if he was not engaged in any profession, trade, calling or employment on the date of the commencement of this Act, within such period from the date of commencement of his profession, trade calling or employment, as may be prescribed, or, in respect of a person referred to in sub-section (2), within such period from the date of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment as may be prescribed, apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such inquiry as may be necessary within thirty days of the receipt of the application (which period in the first year from the commencement of this Act shall be extended to ninety days), if the application is in order, grant him such certificate.

(5) Where an employer or a person liable to registration or enrolment has wilfully failed to apply for such certificate within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding twenty rupees for each day of delay in case of an employer and not exceeding five rupees for each day of delay in case of others.

(6) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding one thousand rupees.

Returns.

6. (1) Every employer registered under this Act shall furnish to the prescribed authority within fifteen days of the expiry of a month a return in the prescribed form showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof, during the month immediately preceding that month.

(2) Every such return shall be accompanied by a treasury challan or any other document as may be prescribed in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer has wilfully failed to file such return within the required time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding five rupees for each day of delay.

Assessment of employers.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, he shall accept the return.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete he shall serve upon the employer a notice requiring him to attend in person or through an authorised representative, and to produce accounts and papers in support of the return, on a date specified in the notice.

(b) The prescribed authority shall on examination of, accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable, the said authority shall, after such inquiry as he deems fit or otherwise, assess the tax due, to the best of his judgment.

(3) If an employer has wilfully failed to get himself registered or being registered has failed to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as he deems fit, or otherwise pass an order assessing the amount of tax due, to the best of his judgment.

(4) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

8. (1) The tax payable under this Act shall be paid in the prescribed manner. Payment of tax.

(2) The amount of tax due from enrolled persons for each year as specified in their enrolment certificates shall be paid—

(a) in the case of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year, before the 30th day of September of that year, and

(b) in the case of a person who is enrolled after the 31st day of August of a year, within one month of the date of enrolment.

9. (1) If an employer (not being an officer of Government) does not deduct the tax at the time of payment of salary or wage, or after deducting fails to pay the tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be liable to pay, in addition to the amount of tax, simple interest at two per cent. of the amount of the tax due for each month or part thereof for the period for which the tax remains unpaid. Consequences of failure to deduct or to pay tax.

(2) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay, in addition to the amount of tax, simple interest at the rate and in the manner laid down in sub-section (1).

10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the required time or date as specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty per cent. of the amount of tax due. Penalty for non-payment of tax.

11. All arrears of tax, penalty, interest and fees under this Act shall be recoverable as an arrear of land revenue. Recovery of tax, etc.

12. (1) (a) For carrying out the purposes of this Act, the State Government may appoint— Authorities for implementation of the Act.

(i) an officer to be the Commissioner of Profession Tax for the whole of the State of Gujarat;

(ii) one or more officers to be the Additional Commissioners of Profession Tax as the State Government thinks necessary;

(iii) such number of Deputy Commissioners of Profession Tax, Assistant

Commissioners of Profession Tax and Profession Tax Officers and other officers and persons (with such designations) as the State Government thinks necessary.

(b) An officer appointed under paragraph (ii) or (iii) of clause (a) shall, within the limits of such area as the State Government may, by notification in the *Official Gazette* specify, to be within his jurisdiction, exercise such powers and perform such duties as may be conferred or imposed upon him by or under this Act.

(c) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of the tax shall vest in the Commissioner.

(2) The Tribunal constituted under section 28 of the Gujarat Sales Tax Act, <sup>Guj. I</sup> 1969, shall be the Tribunal for the purposes of hearing appeals and revision <sup>of</sup> 1970, applications and discharging other functions of the Tribunal under this Act, and accordingly the provisions of that Act relating to the Tribunal including section 28, and the regulations (subject to such amendments as may be made therein in their application to the Tribunal for the purposes of this Act) made thereunder shall apply to or in relation to such Tribunal for the purposes of this Act.

(3) For carrying out the purposes of this Act, the State Government may, at its discretion, appoint any Government Department or officer, or a Municipal Corporation, Municipality or District Panchayat (hereinafter called "the Collecting Agent") as its agent responsible for the levy and collection of the tax under this Act from such persons or class of persons as may be prescribed; and thereupon, it shall be the duty of such Collecting Agent to carry out in such manner as may be prescribed, such functions under this Act as may be prescribed, and to render to the Commissioner in such manner and at such time as that officer may require full and complete account of the tax levied and collected.

(4) Any officer authorised by the Collecting Agent in this behalf shall have for the purposes of levy and collection of the tax all the powers of the prescribed authority and such other powers as may be prescribed.

(5) A Municipal Corporation, Municipality or District Panchayat appointed as agent to carry out the purposes of this Act under sub-section (3) shall be paid such collection charges as may be determined by the State Government, after consultation with the local authority concerned.

(6) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the Collecting Agent for the purposes of this Act, and the Collecting Agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by the authorised officer.

13. (1) Subject to such rules as may be made by the State Government, any **Appeal.** person or employer aggrieved by any order made under section 5, 6, 7, 9, 10, 15 or 16 may appeal against such order to,—

(a) the Assistant Commissioner, if the order is passed by any prescribed authority or officer subordinate to him;

(b) the Deputy Commissioner, if the order is passed by the Assistant Commissioner; and

(c) the Tribunal, if the order is passed by any officer not below the rank of Deputy Commissioner.

(2) No appeal shall be entertained after the expiry of sixty days from the date of receipt of demand notice or receipt of the order:

Provided that, the appellate authority may admit the appeal after the expiry of the aforesaid period, if it is satisfied that there was sufficient cause for the delay.

(3) No appeal shall be entertained, unless the amount of tax or penalty or interest in respect of which the appeal has been preferred has been paid in full:

Provided that in any particular case the appellate authority may dispense with the requirement of such payment if it is of opinion that such requirement will cause undue hardship to the appellant.

(4) The appellate authority in disposing of an appeal, may—

(i) confirm, annul, reduce, enhance, or otherwise modify the assessment or penalty or interest, or

(ii) set aside the assessment or penalty or interest and direct the authority which made the assessment or imposed the penalty or charged the interest to pass a fresh order after further inquiry on specified points.

(5) No order under this section shall be passed without giving the appellant or his representative, and where the appellate authority is the Tribunal, without giving the authority whose order or direction is the subject of the appeal or his representative, a reasonable opportunity of being heard.

14. (1) Any order passed in appeal under section 13 may, on an application **Revision.** being made in this behalf, be revised by—

(a) the Deputy Commissioner, if the order is passed by the Assistant Commissioner;



(b) the Tribunal, if the order is passed by the Deputy Commissioner.

(2) The Commissioner may, of his own motion, revise any order passed by any authority other than the Tribunal under this Act.

(3) Any order passed by the Deputy Commissioner under sub-section (1) or by the Commissioner under sub-section (2) may be revised by the Tribunal.

(4) No revision shall be entertained under sub-section (1) or sub-section (3) after the expiry of sixty days from the date of the receipt of the order :

Provided that, no order shall be revised by the Commissioner under this sub-section after the expiry of three years from the passing of that order.

(5) No order under this section shall be passed without giving the applicant or the assessee a reasonable opportunity of being heard.

**Rectifi-  
cation  
of mis-  
takes.**

15. (1) Any authority under this Act may, of his own motion or on an application being made in this behalf, rectify any mistake apparent on the face of the record.

(2) Any authority under this Act may review its own order if any employer has been under-assessed for any period:

Provided that no order adversely affecting an employer or a person, shall be passed under this section unless a reasonable opportunity of being heard has been given to such employer or person:

Provided further that, no order shall be reviewed after the expiry of three years from the date on which it is passed.

**Accounts.**

16. (1) If the Commissioner is satisfied that the books of accounts and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of accounts or other documents in such manner as he may in writing direct, and thereupon the employer shall maintain such books of accounts or other documents accordingly.

(2) Where an employer wilfully fails to maintain the books of accounts or other documents as directed under sub-section (1), the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding five rupees for each day of delay.

17. (1) Notwithstanding anything contained in any law for the time being in force or contract to the contrary, the Commissioner may, at any time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

(a) any person from whom any amount of money is due, or may become due, to an assessee on whom a notice of demand has been served under this Act, or

(b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay to the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of the arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

*Explanation.*—For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting therefrom such claims (if any) lawfully subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall if it remains unpaid be recoverable as an arrear of land revenue.

Production and inspection of accounts and documents and search of premises.

18. Any authority under this Act may inspect and search any premises, where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on and may cause production and examination of books, registers, accounts or documents relating thereto and may seize such books, registers, accounts or documents as may be necessary :

Provided that, if the said authority removes from the said premises any book, register, account or document, he shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by him and retain the same only for so long as may be necessary for the purposes of examination thereof or for a prosecution.

Refunds.

19. Any person who has paid any tax or penalty or interest or fee in excess of the amount due under this Act may, within ninety days of the service of the order of assessment or that passed on appeal or revision, as the case may be, apply to the prescribed authority for a refund and the amount paid in excess shall be refunded accordingly.

Offences and penalties.

20. Any person or employer who, without sufficient cause, fails to comply with any of the provisions of this Act or the rules framed thereunder shall, on conviction, be punished with fine not exceeding five thousand rupees and when the offence is a continuing one, with fine not exceeding fifty rupees per day during the period of the continuance of the offence.

Offences by companies.

21. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly :

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

*Explanation.*—For the purposes of this section—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

22. The Commissioner may, after giving the parties a reasonable opportunity of being heard, wherever it is possible to do so, and after recording his reasons for doing so, by order in writing, transfer any proceedings or class of proceedings under any provision of this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself :

Power to transfer proceedings.

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and offices of both are situated in the same city, locality or place.

*Explanation.*—In this section, the word “proceedings”, in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

23. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

Compound- ing of offences.

(2) On payment of such sum, as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

24. All authorities under this Act shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, while trying a suit, in respect of enforcing the attendance of and examining any person on oath or affirmation or for compelling the production of any document.

Powers to enforce attendance etc.

25. (1) No suit shall lie in any civil court to set aside or modify any assessment made or order passed under this Act.

Bar to proceed- ings.

(2) No suit, prosecution, or other legal proceedings shall lie against any authority under this Act or against any employer for anything done or intended to be done in good faith under this Act or the rules made thereunder.

26. The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate to him, either generally or as respects any particular matter or class of matters any of his powers under this Act.

Power to delegate.

Power to  
make  
rules.

27. (1) The State Government may, by notification in the *Official Gazette*, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner in which an employer referred to in the proviso to section 4 shall discharge the liability under that section;

(b) the authority from which and the manner in which a certificate of registration and a certificate of enrolment shall be obtained under sub-sections (1) and (2) of section 5; and the authority to which and the form in which and the period within which an application for a certificate of registration or enrolment or a revised certificate of enrolment shall be made under sub-section (3) of section 5;

(c) the authority to be specified for the purposes of sub-sections (4), (5) and (6) of section 5, sub-section (3) of section 6, sections 7, 10 and 19;

(d) the authority to which and the form in which a registered employer shall furnish a return under sub-section (1) of section 6;

(e) the manner in which the tax shall be paid under sub-section (1) of section 8;

(f) persons or class of persons from whom the Collecting Agent shall be responsible for the levy and collection of tax and the manner in which and the functions which the Collecting Agent shall carry out, under sub-section (3) of section 12; and the other powers which an officer authorised by the Collecting Agent shall have for the purposes of levy and collection of tax under sub-section (4) of section 12;

(g) rules subject to which an appeal may be made under section 13;

(h) the conditions subject to which the Commissioner may permit any person charged with an offence to compound the offence, under sub-section (1) of section 23;

(i) the fees payable in respect of any application to be made, forms to be supplied, certificates to be granted and appeals and applications for revision to be made under this Act;

(j) any other matter which is or may be prescribed under this Act.

(3) The rules made under this section shall be subject to the condition of previous publication:

Provided that if the State Government is satisfied that circumstances exist which render it necessary to take immediate action, it may dispense with the previous publication of any rules to be made under this Act.

(4) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as may be after they are made and shall be subject to rescission by the State Legislature or to such modification as the State Legislature may make during the session in which they are so laid or the session immediately following.

(5) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.

28. (1) The enactments specified in column 2 of Schedule II are hereby amended in the manner and to the extent specified in column 3 thereof:

Amend-  
ment  
of cer-  
tain  
enact-  
ments.

Provided that nothing in the said amendments shall affect or be deemed to affect—

(i) any right, obligation or liability already acquired, accrued or incurred for anything done or suffered, in respect of any period preceding the date of coming into force of these amendments;

(ii) any legal proceeding or remedy whether initiated or availed of before or after date of coming into force of these amendments, in respect of any such right, obligation or liability.

(2) The levy, assessment or recovery of any tax or the imposition or recovery of any penalty, in respect of such period, under the provisions of the enactments referred to in sub-section (1) and all proceedings under them, in respect of all matters aforesaid, shall be initiated and disposed of, or continued and disposed of, as the case may be, as if this Act had not been enacted.

29. Out of the proceeds of the tax and penalties and interest and fees recovered under this Act, there shall, under appropriation duly made by law, be paid annually to such local authorities as were levying a tax on professions, trades, callings and employments, immediately before the commencement of this Act, and whose power to levy such tax has been withdrawn under the provisions of this Act, such amounts on the basis of the highest collections made by them in any year during the period of three years immediately preceding the commencement of this Act, as may be determined by the State Government in this behalf.

Grants  
to local  
authori-  
ties for  
loss of  
revenue.

## SCHEDULE—1

[See section 3 and section 5 (3)]

*Rates of tax on professions, trades, callings and employments.*

Sl. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners, whose monthly salaries or wages are—	
	(i) less than Rs. 1,000	Nil
	(ii) Rs. 1,000 or more but less than Rs. 1,500	Rs. 10 per month
	(iii) Rs. 1,500 or more but less than Rs. 2,000	Rs. 15 per month
	(iv) Rs. 2,000 or more	Rs. 20 per month.
2.	(a) Legal practitioners including solicitors and notaries public.	
	(b) Medical practitioners including medical consultants.	
	(c) Technical and professional Consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.	
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938).	
	(e) Plumbers.	
	Where the standing in the profession or calling of any of the persons mentioned above—	
(A)	in any City is —	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 150 per annum
	(iii) more than ten years but not more than fifteen years	Rs. 200 per annum
	(iv) more than fifteen years	Rs. 250 per annum;

1	2	3
(B)	in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 3 Kilometres from its limits, is—	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 100 per annum
	(iii) more than ten years but not more than fifteen years	Rs. 150 per annum
	(iv) more than fifteen years	Rs. 200 per annum;
(C)	in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 2 Kilometres from its limits, is—	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 75 per annum
	(iii) more than ten years but not more than fifteen years	Rs. 100 per annum
	(iv) more than fifteen years	Rs. 150 per annum;
3.	(i) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs. 250 per annum
	(ii) Members of stock exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 250 per annum
	(iii) Owners of oil pumps and service stations	Rs. 250 per annum
	(iv) Licensed foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948)	Rs. 250 per annum
	(v) Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any professions, trade, or calling	Rs. 250 per annum
	(vi) Individuals or institutions conducting chit funds	Rs. 250 per annum
	(vii) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	Rs. 250 per annum



1	2	3
(viii)	Co-operative societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962)—	
	(a) State level societies, and district level societies engaged in any professions, trades or callings, and	
	(b) Co-operative sugar factories and Co-operative spinning mills.	Rs. 250 per annum.
(ix)	Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any professions, trades or callings.	Rs. 250 per annum
(x)	Estate agents or brokers or building contractors.	Rs. 250 per annum.
4.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) (not being dealers covered by entry 6)	
	Where on an average workers employed during a year are—	
	(i) not more than twenty-five	Rs. 150 per annum
	(ii) more than twenty-five but not more than one hundred	Rs. 200 per annum
	(iii) more than one hundred	Rs. 250 per annum.
5.	Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry 6)	
	Where on an average employees employed during a year are—	
	(i) not more than five	Nil
	(ii) more than five but not more than ten	Rs. 100 per annum
	(iii) more than ten but not more than twenty-five	Rs. 150 per annum
	(iv) more than twenty-five.	Rs. 250 per annum.
6.	Dealers registered under the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970)	
	Whose annual gross turnover of all sales or of all purchases is—	
	(i) not more than Rs. 50,000	Nil
	(ii) more than Rs. 50,000 but not more than Rs. 1,00,000	Rs. 50 per annum

1	2	3
	(iii) more than Rs. 1,00,000 but not more than Rs. 2,50,000	Rs. 100 per annum
	(iv) more than Rs. 2,50,000 but not more than Rs. 5,00,000	Rs. 150 per annum
	(v) more than Rs. 5,00,000 but not more than Rs. 10,00,000	Rs. 200 per annum
	(vi) more than Rs. 10,00,000.	Rs. 250 per annum.
7.	<p> Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1939 (4 of 1939), which are used or adapted to be used for hire or reward,</p> <p>Where any such person holds permits for more than two transport vehicles (trucks or buses)</p>	<p>Rs. 50 per annum per vehicle:</p> <p>Provided that the total amount payable by the same holder shall not exceed Rs. 250 per annum.</p>
	<p><i>Explanation.</i>—Persons residing together as members of one family and holding separate permits shall be deemed to be one person for the purposes of this entry.</p>	
8.	<p>Money-lenders licensed under the Bombay Money-lenders Act, 1946 (Bom. XXXI of 1947)—</p> <p>(i) (a) in a City,</p> <p>(b) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 1,00,000 and in the area adjoining to such municipal borough to the extent of 3 kilometres from its limits</p> <p>(ii) in other areas</p>	<p>Rs. 250 per annum</p> <p>Rs. 150 per annum.</p>
9.	<p>Persons, other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the second proviso to sub-section (2) to section 3.</p>	Rs. 150 per annum.
	<p><i>Explanation.</i>—For the purposes of this Schedule—</p> <p>(i) “City” means a City as constituted from time to time, under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949) and includes the area adjoining to such city to the extent of 5 kilometres from its limits;</p> <p>(ii) “municipal borough” means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964).</p>	

Where a person is covered by more than one entry in this Schedule the highest rate of tax specified under any of those entries shall be applicable in his case.

SCHEDULE II

Sl. No.	Enactments	Amendments
(vi)	more than Rs. 10,00,000	more than Rs. 10,00,000
(v)	more than Rs. 2,00,000 but not more than Rs. 5,20,000	more than Rs. 2,00,000 but not more than Rs. 5,20,000
(iv)	more than Rs. 20,000 but not more than Rs. 2,00,000	more than Rs. 20,000 but not more than Rs. 2,00,000
(iii)	more than Rs. 1,00,000 but not more than Rs. 2,00,000	more than Rs. 1,00,000 but not more than Rs. 2,00,000

1. The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949). In section 127, in sub-section (2), (a) clause (b) shall be deleted; (b) in clause (f) after the words "any other tax", the brackets and words "(not being a tax on professions, trades, callings and employments)" shall be inserted.

2. The Gujarat Panchayats Act, 1961 (Guj. VI of 1962). In section 178,— (1) in sub-section (4), (a) clause (vi) shall be deleted; (b) in clause (ix) after the figures "1958", the words "or a tax on professions, trades, callings and employments" shall be inserted;

(2) sub-section (5) shall be deleted. In section 187 for the words "a tax on professions, trades, callings and employments, or any other tax or fee" the words "any tax or fee" shall be substituted.

3. The Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964). In section 99, in sub-section (7), in clause (xv), after the words "any other tax", the brackets and words "(not being a tax on professions, trades, callings and employments)" shall be inserted.

FAKHRUDDIN ALI AHMED,  
President.

K. K. SUNDARAM,  
Secretary to the Government of India.

MINXX (10)

**REASONS FOR THE ENACTMENT**

This Bill seeks to provide for the levy and collection of a tax on professions, trades, callings and employments in the State of Gujarat for raising additional resources needed to accelerate the pace of development of the State. The classes of persons and the rates of tax at which they shall be liable to pay tax under this Bill are set out in Schedule I to this Bill.

2. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

**H. N. RAY,**  
Secretary to the Government of India,  
Ministry of Finance.

By order and in the name of the Governor of Gujarat,

**S. L. TALATI,**  
Secretary to Government.



**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
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Vol. XVIII] THURSDAY, AUGUST 4, 1977/SRAVANA 13, 1899

Separate paging is given to this Part in order that it may be filed as a separate compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 2nd August, 1977 is hereby published for general information.

S. L. TALATI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 17 OF 1977**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th August, 1977).

An Act to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in Twenty-eighth Year of the Republic of India as follows:-

- 1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1977. Short title and commencement.
- (2) It shall be deemed to have come into force on 1st April, 1977.

2. In section 2 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), of section 2 in clause (g), after the words and figures "the Income-Tax Act, 1961", the words "but does not include any form of bonus or gratuity" shall be inserted. Amendment of section 2 of President's Act No. 11 of 1976.

Amendment  
of section 4  
of President's  
Act No. 11  
of 1976.

3. In section 4 of the principal Act, after the proviso the following further proviso shall be inserted, namely :—

“Provided further that where any person earning a salary or wage, who is covered by entry 1 of Schedule I, —

(a) is also covered by one or more other entries in Schedule I and the rate of tax specified under such other entry, or if he is covered by more than one other entry, the highest of the rates of tax specified under those entries, is more than the rate of tax specified under entry 1 in that Schedule by which he is covered ; or

(b) is simultaneously engaged in employments of more than one employer,

and such person furnishes to his employer or employers a declaration in the prescribed form to the effect that he has obtained a certificate of enrolment under sub-section (2) of section 5 and that he shall pay the tax himself, no deduction or payment of tax shall be made by the employer or employers under this section and such employer or employers, as the case may be, shall not be liable to pay the tax on behalf of such person.”.

Amendment  
of section 6  
of President's  
Act No. 11  
of 1976.

4. In section 6 of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely :—

“(1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed, showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof :

Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such employer from furnishing such return or permit any such employer,—

(i) to furnish them for such different periods, or

(ii) to furnish a consolidated return relating to all or any of the places of work of the employer in the State where such employer ordinarily carries on his employment, for the said period or for such different periods,

as he may direct, to the prescribed authority.”.

Insertion of  
new section  
26 A in  
President's  
Act No. 11  
of 1976.

5. After section 26 of the principal Act, the following section shall be inserted, namely :—

Power to  
exempt.

“26A. (1) Subject to such conditions as it may impose, the State Government may, if it considers it necessary so to do in the public interest, by notification in the *Official Gazette*, exempt any class of persons from payment of the whole or any part of the tax payable under the provisions of this Act.

(2) Every notification issued under sub-section (1) shall be laid for not less than thirty days before the State Legislature as soon as may be after it is issued and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make during the session in which it is so laid or the session immediately following.

(3) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect."

6. In section 27 of the principal Act, in sub-section (2),—

Amendment  
of section 27  
of President's  
Act No. 11  
of 1976.

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) the manner in which an employer referred to in the first proviso to sub-section (1) of section 4 shall discharge the liability under that sub-section and the form in which a person shall furnish a declaration to his employer or employers under the second proviso to the said sub-section (1);"

(ii) for clause (d), the following clauses shall be substituted, namely:—

"(d) the authority to which, the form in which, the periods for which, and the dates by which, a registered employer shall furnish a return under sub-section (1) of section 6 ;

(dd) the terms and conditions subject to which the Commissioner may exempt an employer from furnishing return or permit, under the proviso to sub-section (1) of section 6 ;"

7. In Schedule I of the principal Act,—

Amendment  
of Schedule I  
of President's  
Act No. 11  
of 1976.

(1) in entry 2,

(a) in column 2, in clause (b), after the words "medical consultants", the words "and dentists" shall be inserted ;

(b) for sub-clauses (A), (B) and (C), the following sub-clauses shall be substituted, namely:—

"(A) in any City is—

(i) five years or less .. .. Nil.

(ii) more than five years but not more than ten  
years .. .. Rs. 150/-  
per annum.

(iii) more than ten years .. .. Rs. 250/-  
per annum.

(B) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the *Official*

*Gazette* after such census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits, is—

- |   |                         |
|---|-------------------------|
| (i) five years or less .. .. .                                | Nil.                    |
| (ii) more than five years but not more than ten years .. .. . | Rs. 100/-<br>per annum. |
| (iii) more than ten years                                     | Rs. 200/-<br>per annum. |

(C) in a municipal borough the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining such municipal borough to the extent of 2 kilometres from its limits, is—

- |   |                           |
|---|---------------------------|
| (i) five years or less  | Nil.                      |
| (ii) more than five years but not more than ten years .. .. . | Rs. 75/-<br>per annum.    |
| (iii) more than ten years .. .. .                             | Rs. 150/-<br>per annum.”; |

(2) for entries 4, 5 and 6, the following entries shall be substituted, namely:—

1	2	3
“4.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) (not being dealers covered by entry 6).	Rs. 250/- per annum.
5.	Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry 6), where on an average employees employed in the establishment during a year are more than five per day,—  if the establishment is situated in—	
	(i) any City....	Rs. 250/- per annum.



1	2	3
	(ii) a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits....	Rs. 200/- per annum.
	(iii) a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining such municipal borough to the extent of 2 kilometres from its limits....	Rs. 150/- per annum.
6.	Dealers as defined in the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970) whose annual gross turnover of all sales or of all purchases is—	
	(i) not more than Rs. 50,000/- .. .. .	Nil.
	(ii) more than Rs. 50,000/- but not more than Rs. 2,50,000/- .. .. .	Rs. 150/- per annum.
	(iii) more than Rs. 2,50,000/- but not more than Rs. 10,00,000/- .. .. .	Rs. 200/- per annum.
	(iv) more than Rs. 10,00,000/- .. .. .	Rs. 250/- per annum.”;

(3) in entry 7, in column 2, for the brackets and words “(trucks or buses)” the brackets and words “(buses, taxis, trucks or three wheeler goods vehicles)” shall be substituted;

(4) for entry 8, the following entry shall be substituted, namely :—

1	2	3
“8.	Money-lenders licensed under the Bombay Money-lenders Act, 1946 (Bom. XXXI of 1947)—	
	(i) in a City—	Rs. 250/- per annum.

1	2	3
(ii) in a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits....		Rs. 200/- per annum.
(iii) in a municipal borough, the population of which as ascertained at the last preceding census and notified by the State Government in the <i>Official Gazette</i> after such census is more than 50,000 but not more than 1,00,000 and in the area adjoining such municipal borough to the extent of 2 kilometres from its limits....		Rs. 150/- per annum.”.



सत्यमेव जयते

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Separate paging is given to this Part in order that it may  
be filed as a separate compilation.

**PART IV**

Acts of the Gujarat Legislature and Ordinance promulgated and  
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to  
by the Governor on the 31st March, 1978 is hereby published for general  
information.

S. L. TALATI,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 20 OF 1978**

(First published after having received the assent of the Governor in the  
*Gujarat Government Gazette* on the 31st March 1978).

An Act further to amend the Gujarat State Tax on Professions, Trades,  
Callings and Employments Act, 1976.

It is hereby enacted in the Twenty-ninth Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades,  
Callings and Employments (Amendment) Act, 1978.

Short title  
and  
commence-  
ment.

(2) It shall come into force on such date as the State Government may, by  
notification in the *Official Gazette*, appoint.

Amendment of section 5 of President's Act No. 11 of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1978 (hereinafter referred to as "the principal Act"), in section 5,—

President's Act No. 11 of 1976.

(1) in sub-section (4), after the words "within such period from the date of commencement his profession, trade, calling or employment", the words "or, as the case may be, within such period from the date of his becoming liable to pay tax" shall be inserted;

(2) in sub-section (5), for the words "has wilfully failed", the words "has without reasonable cause failed" shall be substituted.

Amendment of section 6 of President's Act No. 11 of 1976.

3. In the principal Act, in section 6, in sub-section (3), for the words "has wilfully failed", the words "has without reasonable cause failed" shall be substituted.

Amendment of section 7 of President's Act No. 11 of 1976.

4. In the principal Act, in section 7, in sub-section (3), for the words "has wilfully failed", the words "has without reasonable cause failed" shall be substituted.

Insertion of new section 7A in President's Act No. 11 of 1976.

5. In the principal Act, after section 7, the following new section shall be inserted, namely :—

Assessment of other persons.

"7A. (1) If a person liable to obtain a certificate of enrolment under sub-section (2) of section 5 has failed to get himself enrolled or, being enrolled, has failed, to make payment of the whole or any part of the amount of tax as required by or under this Act, the prescribed authority shall, after giving such person a reasonable opportunity of being heard, and after holding such enquiry as he deems fit, or otherwise, determine the amount of tax due from him, and if such amount cannot be determined properly on the basis of the available material, determine the same to the best of his judgment.

(2) The amount of tax due as so determined shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority."

Substitution of section 11 of President's Act No. 11 of 1976.

6. In the principal Act, for section 11, the following sections shall be substituted, namely :—

Recovery of tax etc. as arrears of land revenue.

"11. (1) All arrears of any tax, penalty, interest or fees due under this Act from any person shall be recoverable as arrears of land revenue.

Bom  
V of  
1879.

(2) The State Government may, by general or special order, published in the *Official Gazette*, authorise any officer not below the rank of a Profession Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax, penalty, interest of fees, due from any person under this Act, the powers of the Collector under the Bombay Land Revenue Code, 1879, to recover as arrears of land revenue.

11A. (1) For the purpose of providing for the cost of measures that may be evolved and implemented by the State Government for dealing effectively with the problems relating to the removal of unemployment and under-employment in the State of Gujarat, there shall be established with effect on and from the 1st April, 1978 a Fund to be called the Gujarat State Employment Promotion Fund (hereinafter referred to as "the said Fund").

State  
Employ-  
ment  
Promotion  
Fund.

(2) The proceeds of the profession tax, penalties (other than fines), interest and fees paid or recovered under this Act in the year commencing on the 1st April, 1978 and in every succeeding year thereafter shall first be credited to the Consolidated Fund of the State and after deduction of the expenses of their collection and recovery as determined by the State Government and the amounts of grants made to the local authorities under section 29, from the amount so credited, the remaining amount shall, under appropriation duly made by law in this behalf, be entered in, and transferred to, the said Fund.

(3) Any amount transferred to the said Fund under sub-section (2) shall be charged on the Consolidated Fund of the State.

(4) The amount in the said Fund shall be expended for the purpose mentioned in sub-section (1), in such manner and subject to such conditions as may be prescribed.

(5) The said Fund shall be held and administered on behalf of the Government of Gujarat by an officer not below the rank of a Secretary to the Government of Gujarat, subject to such general or special directions as may be given in writing by the State Government from time to time."

7. In the principal Act, in section 12, to sub-section (2), the following proviso shall be added, namely :—

Amendment  
of section  
12 of Pre-  
sident's  
Act No. 11  
of 1976.

"Provided that the Tribunal may with the previous sanction of the State Government, make separate regulations for the purpose of regulating its procedure and the disposal of its business, under this Act and the regulations so made shall be published in the *Official Gazette*."

8. In the principal Act, for section 19, the following section shall be substituted, namely :—

Substitu-  
tion of  
section 19  
of Presi-  
dent's Act  
No. 11 of  
1976.

Refund of  
excess  
payment.

"19. The prescribed authority shall refund to a person the amount of tax, penalty, interest or fee (if any), paid by such person in excess of the amount due from him under this Act. The refund may be made either by cash payment or, at the option of the person entitled to such refund, by deduction of such excess from the amount of tax, penalty, interest or fee due from him :

Provided that the prescribed authority shall first apply such excess towards the recovery of any amount due from such person in respect of which a notice under sub-section (4) of section 7 or, as the case may be, sub-section (2) of section 7A has been issued, and shall then refund the balance (if any)."

Amendment  
of section  
27 of Presi-  
dent's Act  
No. 11 of  
1976.

9. In the principal Act, in section 27, in sub-section (2), in clause (a), for the words, brackets and figures "in the first proviso to sub-section (1) of section 4" the words and figure "in the first proviso to section 4" shall be substituted.

Amendment  
of Schedule  
I of Presi-  
dent's Act  
No. 11 of  
of 1976.

10. In the principal Act, in Schedule I,—

(1) in entry 1, the following Explanations shall be added at the end, namely :—

*Explanation 1.*—Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.

*Explanation 2.*—Where a person ceases to be a salary or wage earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.;"

(2) in entries 2 to 9 each, in column 3, for the words "per annum" wherever they occur the words "every year" shall be substituted, except as otherwise provided;

(3) in entry 3,—

(a) for item (iii), the following shall be substituted, namely :—

"(iii) Owners of oil pumps and service stations and where any oil pumps and service stations are leased, the lessees thereof	Rs. 250/- every year;"
--	---------------------------

(b) for entry (ix), the following entry shall be substituted, namely :—

"(ix) Partners of firms registered under the Indian Partnership Act, 1932, which are engaged in any professions, trades or callings.	Rs. 250 every year;"	IX of 1932.
--	-------------------------	-------------------

(4) in entry 6, the following Explanation shall be added at the end, namely :—

obj.  
1 of  
1970

*“Explanation.—*For the purpose of this entry, the term “year” shall mean the year as defined in clause (37) of section 2 of the Gujarat Sales Tax Act, 1969”;

(5) in entry 7, in column 3, for the letters, figures and words “Rs. 250 per annum” the letters, figures and words “Rs. 250 in any year” shall be substituted;

(6) after the paragraph beginning with the words “Where a person” and ending with the words “applicable in his case”, occurring at the end, the following paragraph shall be added, namely :--

“A person covered by any of the entries 2 to 9 in this Schedule shall be liable to pay the amount of the tax which he is liable to pay in any year, irrespective of whether he is engaged in the profession, trade, calling or employment concerned during the whole of such year or any part thereof.”.



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Separate paging is given to this Part in order that it may be filed as a separate Compilation.

**PART IV**

Acts of the Gujarat Legislature and Ordinance promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 4th April, 1981 is hereby published for general information.

J. P. VASAVDA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 18 OF 1981.**

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 4th April, 1981).

An Act further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Thirty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1981.

(2) It shall be deemed to have come into force on the 1st April, 1981.

Short  
title  
and  
commence-  
ment.



Amendment  
of section 11  
of  
President's  
Act No. 11  
of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), in section 11, for sub-section (2), the following shall be substituted, namely:—

Act  
No.  
11 of  
1976.

"(2) For the purpose of effecting recovery of the amount of tax, penalty, interest or fees due from any person by or under the provisions of this Act, as arrears of land revenue,—

(i) the Commissioner of Profession Tax, the Additional Commissioners of Profession Tax and the Deputy Commissioners of Profession Tax shall have and exercise all the powers and perform all the duties of the Collector under the Bombay Land Revenue Code, 1879;

(ii) the Assistant Commissioners of Profession Tax shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in civil jail) and perform all the duties of the Assistant or Deputy Collector under the said Code;

Bom.  
V of  
1879.

(iii) the Profession Tax Officers shall have and exercise all the powers (except the powers of arrest and confinement of a defaulter in a civil jail) and perform all the duties of the Mamlatdar under the said Code;

(iv) the Profession Tax Inspectors shall have and exercise all the powers of the Profession Tax Officer in clause (iii) of this sub-section (except the powers of confirmation of sale).

(3) Every order passed in exercise of the powers conferred by sub-section (2) shall, for the purpose of sections 13, 14, 15 and 25 be deemed to be an order passed under this Act."

Insertion  
of new  
section 19A  
in President's  
Act No. 11 of  
1976.

3. In the principal Act, after section 19, the following section shall be inserted, namely:—

Remi-  
ssion of  
taxes.

"19A. (1) Subject to such conditions as it may impose the State Government may, if it is necessary so to do in the public interest or to grant concession in case of double taxation or to redress an inequitable situation, remit by an order either generally or specially, the whole or any part of the tax payable in respect of any period by any person or any class of persons.

(2) The Commissioner may, in such circumstances and subject to such conditions and limits as may be prescribed, remit the whole or any part of the tax payable in respect of any period by any person or any class of persons."

Amendment  
of Schedule I  
of President's  
Act No. 11  
of 1976.

4. In the principal Act, in Schedule I, in entry 6, for items (iii) and (iv), the following item shall be substituted, namely:—

"(iii) more than Rs. 2,50,000/-

Rs.  
250/-  
every  
year."



सत्यमेव जयते

**The Gujarat Government Gazette**  
**EXTRAORDINARY**  
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Vol. XXIII]

TUESDAY, MARCH 30, 1982/CAITRA 9, 1904

Separate paging is given to this Part in order that it  
may be filed as a separate compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinance promulgated and  
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March, 1982 is hereby published for general information.

J. P. VASAVADA,  
Joint Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 15 OF 1982.**

(First published after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 30th March, 1982).

An Act further to amend the Gujarat State Tax on Professions, Trades, Callings  
and Employments Act, 1976.

It is hereby enacted in the Thirty-third Year of the Republic of India as  
follows :—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades,  
Callings and Employments (Amendment) Act, 1982.

Short title  
and  
comment.  
ement.

(2) It shall come into force on the 1st April, 1982.

Amend-  
ment of  
Schedule  
I to Presi-  
dent's Act  
No. 11 of  
1978.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employ-  
ments Act, 1976, in Schedule I, for the entry 2, the following entry shall be  
substituted, namely :—

Presi-  
dent's  
Act  
No. 11  
of  
1978.

“2. (1) (a) Legal practitioners including solicitors and notaries public.

(b) Medical practitioners including medical consultants and dentists.

(c) Technical and professional Consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.

(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938).

(e) Plumbers —

where the standing in the profession or calling of any of the persons mentioned above in a city, municipal borough or local area, the population of which as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* is more than 50,000 is —

(i) upto five years.	.....	Nil
(ii) more than five years but not more than ten years.	.....	Rs. 150 every year.
(iii) more than ten years	... ..	Rs. 250 every year.

**Explanation 1.**—For the purpose of determining the standing in the profession or calling of any person mentioned in this entry in any city, municipal borough or local area the previous standing of such person in any area in the State shall be taken into account.

**Explanation 2.**—For the purposes of this entry,—

(a) the expression “municipal borough” means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 and where the population of such borough as ascertained at the last preceding census and notified by the State Government in the *Official Gazette* is more than 50,000 includes the area adjoining to such municipal borough to the extent of three kilometers from its limits;

Guj.  
34 of  
1964

Guj 34  
of 1964  
of  
1924.

(b) the expression "local area" means —

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963,

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924.

(2) Nothing in this entry shall apply to a person whose annual income **exclusively** earned out of the profession or calling or both of them in the year **immediately** preceding does not exceed Rs. 10,000."



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FRIDAY, AUGUST 2, 1985 / SRAVANA 11, 1907

Separate paging is given to this Part in order that it may be filed as a separate Compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 1st August, 1985 is hereby published for general information.

J. P. VASAVADA,  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT No. 15 OF 1985.**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 2nd August, 1985).

*AN ACT*

*further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976*

It is hereby enacted in the Thirty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments ( Amendment ) Act, 1985.

(2) It shall be deemed to have come into force on the 1st April, 1985.

Short title  
and  
commence-  
ment.

Amendment of  
Schedule I  
of President's  
Act No. 11 of  
1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I,—

Presi.  
Act.  
No. 11  
of  
1976.

(I) for entry 2, the following entry shall be substituted, namely :—

“2. (I) (a) Legal practitioners including solicitors and notaries public.

(b) Medical practitioners including medical consultants and dentists.

(c) Technical and professional Consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.

(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938).

(e) Plumbers —

where the standing in the profession or calling of any of the persons mentioned above in a specified area is —

(i) upto five years	Nil
(ii) more than five years but not more than ten year	Rs. 150/- every year
(iii) more than ten years	Rs. 250/- every year

*Explanation I.*—For the purpose of determining the standing in the profession or calling of any person mentioned in this entry in any specified area the previous standing of such person in any other area in the State shall be taken into account.

*Explanation II.*—For the purposes of this entry “specified area” means —

(a) a city,

(b) (i) a municipal borough, or

(ii) a local area

the population of which as ascertained in the last preceding census is more than 25,000 ;

(c) (i) a district headquarter or

(ii) a taluka headquarter  
irrespective of its population.

*Explanation-III.*—In Explanation II —

(a) the expression “local area” means —

Guj. 34  
of  
1964.

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963.

11  
of  
1924.

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924 ;

(b) the expression “district headquarter” means a city, town or village where the office of a Collector who exercises throughout the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, is situate;

Bom. I  
of  
1879.

(c) the expression “taluka headquarter” means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situate ;

(2) Nothing in this entry shall apply to a person whose annual income exclusively earned out of the profession or calling or both of them in the year immediately preceding does not exceed Rs. 10,000.” ;

(2) for entry 5, the following entry shall be substituted, namely :—

“5. Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 ( Bom. XXXIX of 1948 ) ( not being dealers covered by entry 6 ), where on an average emp'oyees employed in the establishment during a year are more than five per day,—

if the establishment is situated in —

(i) any City..	Rs. 250/- every year
(ii) a municipal borough, the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits..	Rs. 200/- every year
(iii) a specified area..	Rs. 150/- every year

*Explanation I.*—For the purposes of item (iii) of this entry and item (iii) of entry 8, “specified area” means —

- (a) (i) a municipal borough, or  
(ii) a local area

the population of which as ascertained in the last preceding census is more than 25,000 but not more than 1,00,000 ;

- (b) (i) a district headquarter or  
(ii) a taluka headquarter

not falling under either a City referred to in item (i) or a municipal borough referred to in item (ii) of this entry and entry 8 ;

*Explanation-II.*—In Explanation-I—

(a) the expression “local area” means—

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963,

Guj. 34  
of  
1963

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924 ;

11  
of  
1924

(b) the expression “district headquarter” means a city, town or village where the office of a Collector who exercises throughout the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, is situate.

(c) the expression “taluka headquarter” means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situate.” ;

Bom. 1  
of  
1879.

(3) for entry 8, the following entry shal' be substituted, namely :—

“8. Money-lenders licensed under the Bombay Money-lenders Act, 1946 ( Bom. XXXI of 1947 )—

(i) in a City...

Rs. 250/-  
every year

(ii) in a municipal borough, the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometres from its limits..

Rs. 200/-  
every year

(iii) in a specified area..

Rs. 150/-  
every year”.





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Separate paging is given to this Part in order that it  
 may be filed as a separate compilation.

**P A R T I V**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
 Regulations made by the Governor**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 31st March, 1989 is hereby published for general information.

**R. M. MEHTA,**  
 Secretary to the Government of Gujarat,  
 Legal Department.

**GUJARAT ACT NO. 14 OF 1989**

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 31st March, 1989)

**AN ACT**

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fortieth Year of the Republic of India as follows:-

1. (1) This Act may be called "the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1989.

(2) It shall come into force on the 1st April, 1989.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act") in section 3,—

Short  
title and  
commen-  
cement.

Amendment  
of section  
3 of  
President's  
Act No. 11  
of 1976.

Presi-  
dent's  
Act No.  
11 of  
1976.

(1) in sub-section (2),—

(a) in the first proviso, for the words "two hundred and fifty rupees", the words "two thousand and five hundred rupees" shall be substituted;

(b) for the second proviso, the following shall be substituted, namely:—

"Provided further that the State Government may, from time to time, by notification in the *Official Gazette*, specify the class of persons other than those mentioned in entries 1 to 9 in Schedule I to whom entry 10 in that Schedule shall apply and the rate (not exceeding two thousand rupees every year) at which the tax shall be payable by the class of persons so specified.";

(2) after sub-section (2), the following sub-sections shall be added, namely:—

"(3) Where a person falls under more than one entry in Schedule I, he shall be liable to pay to the State Government the tax under such one of these entries where the rate of tax specified is the highest.

(4) A person falling under any of the entries 2 to 10 in Schedule I shall be liable to pay the tax for the year irrespective of whether he is engaged in the profession, trade, calling or employment during the whole of such year or any part thereof."

3. In the principal Act, for section 26, the following shall be substituted, namely:—

"26. (1) The State Government may, by notification in the *Official Gazette*, delegate to the Commissioner,—

(a) its powers of appointment of officers (not being powers relating to the appointment of Deputy Commissioners of Profession Tax) and persons, under paragraph (iii) of clause (a) of sub-section (1) of section 12, and

(b) its powers of specifying areas under clause (b) of sub-section (1) of section 12 in respect of officers appointed by the Commissioner under the powers delegated to him under clause (a); and

the Commissioner shall exercise the powers delegated to him under this sub-section subject to such conditions and restrictions as may be specified in the notification.

(2) The Commissioner may, subject to such conditions and restrictions as the State Government may by general or special order impose, by order in writing delegate to any of the authorities subordinate to him, either generally or as respects any particular matter or class of matters any of his powers under this Act."

Substitution  
of section 26  
of Presi-  
dent's Act  
No. 11 of  
1976.

Power to  
delegate.

4. In the principal Act, for Schedule I, the following Schedule shall be substituted, namely:—

Substitution  
of Schedule  
1 to Presi-  
dent's Act  
No. 11 of  
1970.

“SCHEDULE I

[ See section 3 and section 5(3) ]

*Rates of Tax on Professions, Trades, Callings and Employments.*

Sr. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners, whose monthly salaries or wages are—	
	(i) less than Rs. 1,000	<i>Nil</i>
	(ii) Rs. 1,000 or more but less than Rs. 1,500	Rs. 10 per month
	(iii) Rs. 1,500 or more but less than Rs. 2,000	Rs. 15 per month
	(iv) Rs. 2,000 or more but less than Rs. 2,500	Rs. 20 per month
	(v) Rs. 2,500 or more but less than Rs. 3000	Rs. 25 per month
	(vi) Rs. 3,000 or more but less than Rs. 3,500	Rs. 30 per month
	(vii) Rs. 3,500 or more but less than Rs. 4,000	Rs. 35 per month
	(viii) Rs. 4,000 or more but less than Rs. 6,000	Rs. 50 per month
	(ix) Rs. 6,000 or more but less than Rs. 8,000	Rs. 70 per month
	(x) Rs. 8,000 or more	Rs. 90 per month

*Explanation 1.*—Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.

*Explanation 2.*—Where a person ceases to be a salary or wage earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.

2. (1) (a) Legal practitioners including solicitors and notaries public.

(b) Medical practitioners including medical consultants and dentists.

1

2

3

(c) Technical and professional consultants, including Architects, Engineers, RCC consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.

(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licenced under the Insurance Act, 1938 (4 of 1938).

(e) Plumbers

(f) All contractors other than building contractors.

(g) Commission agents, *Dalals* and brokers other than estate brokers—

where the standing in the profession or calling of any of the persons mentioned above in a specified area is—

(i) upto five years.

*Nil*

(ii) more than five years but not more than ten years.      Rs. 300 every year.

(iii) more than ten years.

Rs. 750 every year.

*Explanation I.*—For the purpose of determining the standing in the profession or calling of any person mentioned in this entry in any specified area, the previous standing of such person in any other area in the State shall be taken into account.

*Explanation II.*—For the purpose of this entry, the expression “specified area” means—

(a) a city,

(b) (i) a municipal borough, or

(ii) a local area,

the population of which as ascertained in the last preceding census is more than 25,000;

(c) (i) a district headquarter, or

(ii) a taluka headquarter,

irrespective of its population.

*Explanation III.*—In Explanation II—

(a) The expression “local area” means—

1	2	3
---	---	---

Guj. 24  
of 1964.

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963,

11 of 1924.

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924 ;

Bom. V  
of 1879.

(b) the expression "district headquarter" means a city, town or village where the office of a Collector who exercises throughout the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, is situate;

(c) the expression "taluka headquarter" means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situate.

(2) Nothing in this entry shall apply to a person whose annual income exclusively earned out of the profession or calling or both of them in the year immediately preceding does not exceed Rs. 10,000.

- |        |  |                      |
|--------|--|----------------------|
| 3. (i) | Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952).  | Rs. 1000 every year. |
| (ii)   | Members of stock exchanges recognised under Securities Contracts (Regulation) Act, 1956 (42 of 1956).  | Rs. 1000 every year. |
| (iii)  | Owners of oil pumps and service stations and where any oil pumps and service stations are leased, the lessees thereof.   | Rs. 1000 every year. |
| (iv)   | Licenced foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948). | Rs. 2500 every year. |
| (v)    | Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling.  | Rs. 2500 every year. |
| (vi)   | Individuals or institutions conducting chit funds.   | Rs. 1000 every year. |
| (vii)  | Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949).   | Rs. 2500 every year. |

1

2

3

(viii) Co-operative societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961 (Guj. X of 1962)-

- |  |                      |
|--|----------------------|
| (a) State level societies engaged in any professions, trades or callings   | Rs. 2500 every year. |
| (b) District level societies, engaged in any professions, trades or callings   | Rs. 1500 every year. |
| (c) Co-operative sugar factories and Co-operative spinning mills   | Rs. 2500 every year. |
| (ix) Estate agents or estate brokers or building contractors   | Rs. 2500 every year. |
| (x) Owners of video parlours or video libraries or both and where any video parlours or video libraries or both are leased, the lessees thereof. | Rs. 1000 every year. |

4. Partners of firms registered under the Indian Partnership Act, 1932, which are engaged in any professions, trades or callings,—

IX of  
1932

(a) where the place or principal place of business of the firm is in any City and the duration of the registration is—

- |  |                     |
|--|---------------------|
| (i) upto five years.                                   | Rs. 400 every year. |
| (ii) more than five years but not more than ten years. | Rs. 600 every year. |
| (iii) more than ten years.                             | Rs. 750 every year. |

(b) where the place or principal place of business of the firm is in any municipal borough and the duration of the registration is—

- |  |                     |
|--|---------------------|
| (i) upto five years.                                   | Rs. 300 every year. |
| (ii) more than five years but not more than ten years. | Rs. 500 every year. |
| (iii) more than ten years.                             | Rs. 600 every year. |

1	2	3
---	---	---

(c) where the place or principal place of business of the firm is in any area other than that referred to in item (a) or (b) and the duration of the registration is—

- |  |                     |
|--|---------------------|
| (i) upto five years.                                   | Rs. 250 every year. |
| (ii) more than five years but not more than ten years. | Rs. 400 every year. |
| (iii) more than ten years.                             | Rs. 500 every year. |

IX of 1932.

*Explanation I.*—Where a person is a partner in more than one firm registered under the Indian Partnership Act, 1932, he shall be liable to pay tax at the highest rate applicable to him as such partner.

IX of 1932..

*Explanation II.*—Where partners of a firm registered under the Indian Partnership Act, 1932 are liable to pay tax under this entry, the firm shall not be liable to pay tax under entries 2 and 3 and entries 5 to 10 of this Schedule :

*Explanation III.*—The liability of a partner to pay tax shall be limited to the extent of such liability of the firm of which he is a partner, to pay tax, as would have arisen under any of those entries if the firm had not been exempt under this explanation.

*Exemption.*—(1) Where the prescribed authority certifies that in a preceding year the annual gross turnover of all sales or of all purchases of a firm which is registered under the Indian Partnership Act, 1932 and which is a dealer as defined in the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970) has not exceeded one lakh of rupees, the partners of such firm shall not be liable to pay tax for the year.

(2) Where the prescribed authority certifies that the income of partner of a firm, which is not a dealer as defined in the Gujarat Sales Tax Act, 1969 (Guj. 1 of 1970), from any profession, trade or calling carried on by such firm, during the preceding year has not exceeded ten thousand rupees, such partner shall not be liable to pay tax for the year.

5. Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) (not being dealers covered by entry 7)—

- |  |                     |
|--|---------------------|
| (a) Small scale industrial undertaking                 | Rs. 750 every year. |
| (b) Industrial undertaking not falling under item (a). | Rs. 2500 every year |

1

2

3

*Exemption* : An occupier of a factory which is closed for the full year shall not be liable to pay tax for that year :

Provided that in the case of a factory to which section 25 FFA or 25-0 of the Industrial Disputes Act, 1947 applies the occupier thereof shall not be exempt under this provision unless the factory is closed in pursuance of a notice given by such occupier as required under the said section 25FFA, or, as the case may be, section 25-0.

XIV of  
1947.

6. Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (Bom. XXXIX of 1948) (not being dealers covered by entry-7), where on an average employees employed in the establishment during a year are more than five per day,-

if the establishment is situated in -

- |   |                     |
|---|---------------------|
| (i) any City  | Rs. 750 every year. |
| (ii) a municipal borough, the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometers from its limits. | Rs. 500 every year  |
| (iii) a specified area  | Rs. 250 every year  |

*Explanation I.*-- For the purposes of item (iii) of this entry, the expression "specified area" means-

- (a) (i) a municipal borough, or  
(ii) a local area  
the population of which as ascertained at the last preceding census is more than 25,000 but not more than 1,00,000;
- (b) (i) a district headquarter, or  
(ii) a taluka headquarter,

not falling under either a City referred to in item (i) or a municipal borough referred to in item (ii) of this entry,



1	2	3
---	---	---

*Explanation II.*--In Explanation I-

(a) the expression "local area" means--

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963;

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924;

(b) the expression "district headquarter" means a city, town or village where the office of a Collector who exercises throughout the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, is situate.

(c) the expression "taluka headquarter" means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situate.

Guj. 34 of 1964.  
11 of 1924

7. Dealers as defined in the Gujarat Sales Tax Act, 1969, whose annual gross turnover of all sales or of all purchases is--

(i) Not more than Rs. 50,000	Nil
(ii) More than Rs. 50,000 but not more than Rs. 1,00,000	Rs. 150 every year
(iii) more than Rs. 1,00,000 but not more than Rs. 2,50,000	Rs. 300 every year
(iv) more than Rs. 2,50,000 but not more than Rs. 5,00,000	Rs. 500 every year
(v) more than Rs. 5,00,000 but not more than Rs. 10,00,000	Rs. 800 every year
(vi) more than Rs. 10,00,000 but not more than Rs. 20,00,000	Rs. 1000 every year
(vii) more than Rs. 20,00,000	Rs. 1500 every year.

Guj. 1 of 1970.

*Explanation.*-- For the purpose of this entry, the term "year" shall mean the year as defined in clause (37) of section 2 of the Gujarat Sales Tax Act, 1969.

8. Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1939 (4 of 1939), which are used or adapted to be used for hire or reward. Where any such person holds permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles.

Rs. 150 every year per Vehicle provided that the total amount payable by the same holder shall not exceed Rs. 2400 in any year.

1	2	3
<p><i>Explanation.</i>—Persons residing together as members of one family and holding separate permits shall be deemed to be one person for the purposes of this entry.</p>		
<p>9. Money-lenders licensed under the Bombay Money Lenders Act, 1946 (Bom. XXXI of 1947).</p>	<p>Rs. 2000 every year</p>	
<p>10. Persons other than those mentioned in any of the preceding entries, who are engaged in any professions trades, callings or employments and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.</p>	<p>Such amount not exceeding Rs. 2000 every year as may be specified in the said notification.</p>	

*Explanation.*—For the purposes of this Schedule-

(i) "City" means a city as constituted from time to time under the Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949) and includes the area adjoining such city to the extent of 5 kilometers from its limits;

(ii) "municipal borough" means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 (Guj. XXXIV of 1964).

*Exemptions :* The following persons shall be exempt from payment of tax under any of the entries 2 to 10 of this Schedule—

(1) Companies in respect of which orders for winding up are passed under the Companies Act, 1956, from the date of such orders. 1 of 1958.

(2) Co-operative societies under liquidation from the date of the commencement of liquidation proceedings.

(3) A primary co-operative society, the members of which are workers who are carrying on the activity of the society by their own labour."



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Vol. XXXI] TUESDAY, JANUARY 30, 1990/MAGHA 10, 1911.

Separate paging is given to this Part in order that it  
may be filed as a separate compilation.

**PART IV**

**Acts of the Gujarat Legislature and Ordinances promulgated and  
Regulations made by the Governor**

The following Act of the Gujarat Legislature having been assented to by the  
Governor on the 29th January, 1990 is hereby published for general information.

**R. M. MEHTA,**  
Secretary to the Government of Gujarat,  
Legal Department.

**GUJARAT ACT NO. 1 OF 1990.**

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 30th January, 1990).

**AN ACT**

*further to amend the Gujarat State Tax on Professions, Trades, Callings and  
Employments Act, 1976.*

It is hereby enacted in the Fortieth Year of the Republic of India as  
follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions,  
Trades, Callings and Employments (Amendment) Act, 1990.

(2). It shall be deemed to have come into force on the 1st April, 1989.

Short title  
and comman-  
cement.

Amendment  
of section 8  
of President's  
Act No. 11  
of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), in section 8, to sub-section (2), the following proviso shall be added, namely:—

President's  
Act No. 11  
of 1976.

"Provided that the tax payable under clause (a) may, for the year ending on the 31st March, 1990, be paid on or before the 30th day of November, 1989."

Amendment  
of Schedule  
I to  
President's  
Act No. 11  
of 1976.

3. In the principal Act, in Schedule I,—

(1) in entry 2, in clause (1), in column 3, for the letters and figures "Rs. 750", the letters and figures "Rs. 600" shall be substituted;

(2) in entry 3,

(a) for item (iii), the following item shall be substituted, namely:—

"(iii) (a) Owners of oil pumps with or without service stations and where any such oil pump is leased, the lessee thereof	Rs. 1000 every year.
---	----------------------

(b) Owners of service stations and where any service station is leased, the lessee thereof	Rs. 500 every year."
--	----------------------

(b) in item (iv), the words "residential hotels and" shall be deleted;

(c) after item (iv), the following item shall be inserted, namely:—

"(iv-a) Employers of residential hotels as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948)—

(i) having less than 20 beds	Rs. 500 every year.
------------------------------	---------------------

(ii) having 20 but not more than 50 beds	Rs. 1000 every year.
--	----------------------

(iii) having more than 50 beds	Rs. 2000 every year."
--------------------------------	-----------------------

(3) in entry 4,

(a) in clause (a), for items (ii) and (iii), the following item shall be substituted, namely:—

"(ii) more than five years.	Rs. 600 every year."
-----------------------------	----------------------

(b) in clause (b), for items (ii) and (iii), the following item shall be substituted, namely:—

“(ii) more than five years. Rs. 500 every year.”;

(c) in clause (c), for items (ii) and (iii), the following item shall be substituted, namely:—

“(ii) more than five years. Rs. 400 every year.”;

(4) in entry 6, in Explanation I, after the words, brackets and figures “item (iii) of this entry”, the words, brackets and figures “and item (iii) of entry 9” shall be inserted; \*

(5) for entry 9, the following entry shall be substituted, namely:—

1	2	3
*9 Money-lenders licensed under the Bombay Money Lenders Act, 1946 (Bom. XXXI of 1947)—		
(i) in any City.		Rs. 750 every year.
(ii) in a municipal borough the population of which as ascertained in the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometers from its limits.		Rs. 500 every year.
(iii) in a specified area.		Rs. 250 every year.”.

Guj. Ord. 5  
of 1989.

4. (1) The Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Ordinance, 1989 is hereby repealed.

Repeal and  
savings.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.



# The Gujarat Government Gazette EXTRAORDINARY PUBLISHED BY AUTHORITY

Vol. XXXI] TUESDAY, JULY 31, 1990/SRAVANA 9, 1912

Separate paging is given to this Part in order that it may be filed  
as a Separate Compilation.

## PART IV

### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the  
Governor on the 31st July, 1990 is hereby published for general information.

R. M. MEHTA,  
Secretary to the Government of Gujarat,  
Legal Department.

### GUJARAT ACT NO. 12 OF 1990.

(First published, after having received the assent of the Governor in the  
"Gujarat Government Gazette" on the 31st July, 1990).

#### AN ACT

*further to amend the Gujarat State Tax on Professions, Trades, Callings  
and Employments Act, 1976.*

It is hereby enacted in the Forty-first Year of the Republic of India as  
follows :-

1. (1) This Act may be called the Gujarat State Tax on Professions,  
Trades, Callings and Employments (Amendment) Act, 1990.

(2) It shall be deemed to have come into force on the 1st April, 1990.

2. In the Gujarat State Tax on Professions, Trades, Callings and  
Employments Act, 1976 (hereinafter referred to as "the principal Act"),  
section 11A shall be deleted.

Short title  
and  
commence-  
ment.

Deletion of  
section 11A  
of President's  
Act No. 11  
of 1976.

President's  
Act No. 11  
of 1976.

Substitution  
of Schedule  
1 to Presi-  
dent's Act  
No. 11 of  
1976.

3. In the principal Act, for Schedule I, the following Schedule shall be substituted, namely:—

**"SCHEDULE I**

[See section 3 and section 5 (3) ]

*Rates of Tax on Professions, Trades, Callings and Employments.*

Sr. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners, whose monthly salaries or wages are—	
	(i) less than Rs. 1,000	Nil.
	(ii) Rs. 1,000 or more but less than Rs. 1,500	Rs. 10 per month
	(iii) Rs. 1,500 or more but less than Rs. 2,000	Rs. 15 per month.
	(iv) Rs. 2,000 or more	Rs. 20 per month.

*Explanation I.*—Where any salary or wages are payable according to any period other than a month, the monthly salary or wages shall, for the purpose of this entry, be reckoned on the basis of the actual amount of salary or wages paid or payable for a month.

*Explanation II.*—Where a Person ceases to be a salary or wage earner before the end of any month, his liability to pay the tax for that month shall be proportionately reduced.

2. (1) (a) Legal practitioners including solicitors and notaries public.

(b) Medical practitioners including medical consultants and dentists.

(c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.

(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors, registered or licenced under the Insurance Act, 1938.

(e) Plumbers.

(f) All contractors other than building contractors.

(g) Commission agents, *Dalals* and brokers other than estate brokers—

Where the standing in the profession or calling of any of the persons mentioned above is—

- (i) upto five years Nil.
- (ii) more than five years but not more than ten years Rs. 150 every year.
- (iii) more than ten years Rs. 250 every year.

(2) Nothing in this entry shall apply to a person whose annual income exclusively earned out of the profession or calling or both of them in the year immediately preceding does not exceed Rs. 10,000.

74 of  
1953.

3. (i) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952. Rs. 250 every year.

43 of  
1953.

(ii) Members of stock exchanges recognised under the Securities Contracts (Regulation) Act, 1956. Rs. 250 every year.

(iii) Owners of oil pumps and service stations and where any oil pumps and service stations are leased, the lessees thereof. Rs. 250 every year.

(iv) Licenced foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948. Rs. 250 every year.

Dom.  
LEXIS  
of 1948.

(v) Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling. Rs. 250 every year.

1 of  
1953.

(vi) Individuals or institutions conducting chit funds. Rs. 250 every year.

107 of  
1949.

(vii) Banking companies as defined in the Banking Regulation Act, 1949. Rs. 250 every year.

Gen. II  
of  
1932.

(viii) Co-operative societies registered or deemed to be registered under the Gujarat Co-operative Societies Act, 1961—

(a) State level societies and district level societies engaged in any profession, trade or calling. Rs. 250 every year

(b) Co-operative sugar factories and co-operative spinning mills. Rs. 250 every year



- (ix) Estate agents or estate brokers or building contractors. Rs. 250 every year.
- (x) Owners of video parlours or video libraries or both and where any video parlours or video libraries or both are leased, the lessees thereof. Rs. 250 every year.
4. Partners of firms registered under the Indian Partnership Act, 1932, which are engaged in any professions, trades or callings. Rs. 250 every year. IX of 1932.
- Explanation I.*—Where partners of a firm registered under the Indian Partnerships Act, 1932 are liable to pay tax under this entry, the firm shall not be liable to pay tax under entries 2 and 3 and entries 5 to 10 of the Schedule. IX of 1932.
- Explanation II.*—The liability of a partner to pay tax shall be limited to the extent of such liability of the firm of which he is a partner, to pay tax, as would have arisen under any of those entries if the firm had not been exempt under this *Explanation*. IX of 1932.
- Exemptions—(1) Where the prescribed authority certifies that in a preceding year the annual gross turnover of all sales or of all purchases of a firm which is registered under the Indian Partnerships Act, 1932 and which is a dealer as defined in the Gujarat Sales Tax Act, 1969 has not exceeded one lakh of rupees, the partners of such firm shall be not liable to pay tax for the year. IX of 1932. Guj. 1 of 1970.
- (2) Where the prescribed authority certifies that the income of partner of a firm, which is not a dealer as defined in the Gujarat Sales Tax Act, 1969 from any profession, trade or calling carried on by such firm, during the preceding year has not exceeded ten thousand rupees, such partner shall not be liable to pay tax for the year. Guj. 1 of 1970.
5. Occupiers of factories as defined in the Factories Act, 1948 (not being dealers covered by entry 7). Rs. 250 every year. 63 of 1948.
6. Employers of establishments as defined in the Bombay Shops and Establishments Act, 1948 (not being dealers covered by entry 7), where on an average employees employed in the establishment during a year are more than five per day, if the establishment is situated in,—
- (i) a city Rs. 250 every year.
- (ii) a municipal borough, the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometers from its limits, Rs. 200 every year.
- (iii) a specified area Rs. 150 every year.

*Explanation I.*—For the purposes of item (iii) of this entry and item (iii) of entry 9, the expression “specified area” means—

- (a) (i) a municipal borough, or  
(ii) a local area

the population of which as ascertained at the last preceding census is more than 25,000 but not more than 1,00,000;

- (b) (i) a district headquarter, or  
(ii) a taluka headquarter,

not falling under either a City referred to in item (i) or a municipal borough referred to in item (ii) of this entry or, as the case may be, entry 9.

*Explanation II.*—In Explanation I—

- (a) the expression “local area” means—

(i) a notified area as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963 ;

(ii) a cantonment as declared from time to time under the Cantonments Act, 1924 ;

(b) the expression “district headquarter” means a city, town or village where the office of a Collector who exercises through out the district all the powers and discharges all the duties conferred and imposed on a Collector under the Bombay Land Revenue Code, 1879, is situated.

(c) the expression “taluka headquarter” means a city, town or village where the office of the Mamlatdar entrusted with the local revenue jurisdiction of a taluka, is situated.

Guj. 1  
of 1970.

7. Dealers as defined in the Gujarat Sales Tax Act, 1969. whose annual Gross turnover of all sales or of all purchases is—

- |  |                     |
|--|---------------------|
| (i) not more than Rs. 50,000                             | Nil.                |
| (ii) more than Rs. 50,000 but not more than Rs. 2,50,000 | Rs. 150 every year. |
| (iii) more than Rs. 2,50,000                             | Rs. 250 every year. |

Guj. 1  
of 1970.

*Explanation.*—For the purpose of this entry, the term “year” shall mean the year as defined in clause (37) of section 2 of the Gujarat Sales Tax Act, 1969.

8. Holders of permits for transport vehicles granted under the Motor Vehicles Act, 1938 which are used or adapted to be used for hire or reward.

Rs. 50 every year per Vehicle : provided that the total amount payable by the same holder shall not exceed Rs. 250 in any year.

59 of 1938.

Where any such person holds permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles.

*Explanation.*—Persons residing together as members of one family and holding separate permits shall be deemed to be one person for the purposes of this entry.

9. Money-lenders licensed under the Bombay Money-lenders Act, 1946—

Bom.  
XXXI of  
1947.

(i) in a city.

Rs. 250 every year.

(ii) in a municipal borough the population of which as ascertained at the last preceding census is more than 1,00,000 and in the area adjoining such municipal borough to the extent of 3 kilometers from its limits.

Rs. 200 every year.

(iii) in a specified area.

Rs. 150 every year.

10. Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the second proviso to sub-section (2) of section 3.

Such amount not exceeding Rs. 150 every year as may be specified in the said notification.

*Explanation.*—For the purposes of this Schedule—

(i) "City" means a city as constituted from time to time under the Bombay Provincial Municipal Corporations Act, 1949 and includes the area adjoining such city to the extent of 5 kilometers from its limits ;

Bom.  
LIX of  
1949.

(ii) "municipal borough" means a municipal borough as constituted from time to time or deemed to be constituted under the Gujarat Municipalities Act, 1963.

Guj.  
XXXIV of  
1964.

**Exemptions :** The following persons shall be exempted from payment of tax under any of the entries 2 to 10 of this Schedule—

(1) Companies in respect of which orders for winding up are passed under the Companies Act, 1956, from the date of such orders.

1 of 1956.

(2) Co-operative societies under liquidation from the date of the commencement of liquidation proceedings.

(3) A primary co-operative society, the members of which are workers who are carrying on the activity of the society by their own labour."





The Gujarat Government Gazette  
EXTRAORDINARY  
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Vol. XXXVIII ] WEDNESDAY, MARCH 26, 1997\CAITRA 5, 1919

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART—IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 22nd March, 1997 is hereby published for general information.

KUM. H. K. JHAVERI,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 OF 1997.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 26th March, 1997.)

AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1997.

Short title and commencement.

(2) It shall come into force on the 1st April, 1997.

President's Act No. 11 of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I,—

Amendment of Schedule I to President's Act No. 11 of 1976.



(1) in entry 1, for items (i) to (iv), the following items shall be substituted, namely :—

"(i) less than Rs. 3,000	Nil.
(ii) Rs. 3,000 or more but less than Rs. 6,000	Rs. 20 per month.
(iii) Rs. 6,000 or more but less than Rs. 9,000	Rs. 40 per month.
(iv) Rs. 9,000 or more but less than Rs. 12,000	Rs. 60 per month.
(v) Rs. 12,000 or more	Rs. 80 per month.";

(2) in entry 2,—

(a) in clause (1), in columns 2 and 3, for the portion beginning with the words "where the standing in the profession" and ending with the letters, figures and words "Rs. 250 every year", the following shall be substituted, namely:-

"(A) where the person is not liable to income tax and whose standing in the profession or calling mentioned above is—

(i) upto five years	Nil
(ii) more than five years but not more than ten years	Rs. 150 every year.
(iii) more than ten years	Rs. 500 every year.

(B) where the person is liable to income tax and engaged in the profession or calling mentioned above

Rs 1,000 every year.";

(b) in clause (2), for the letters and figures "Rs. 10,000", the letters and figures "Rs. 36,000" shall be substituted;

(3) in entry 3,—

(a) in items (i), (ii), (iii) and (iv), in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 500" shall be substituted;

(b) for item (v), the following shall be substituted, namely :—

"(v) Companies registered under the Companies Act, 1956 and engaged in any profession, trade or calling—

(a) Private Limited Companies	Rs. 500 every year.
(b) Public Limited Companies	Rs. 1,000 every year.";



(c) in items (vi) and (vii), in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 1,000" shall be substituted;

(d) in items (ix) and (x), in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 500" shall be substituted;

(4) in entry 4,—

(a) in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 500" shall be substituted;

(b) in the Exemptions,—

(i) in para (1), for the words "one lakh of rupees", the words "five lakhs of rupees" shall be substituted;

(ii) in para (2), for the words "ten thousand rupees", the words "thirty-six thousand rupees" shall be substituted;

(5) in entry 5, in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 500" shall be substituted;

(6) in entry 7, for items (i) to (iii), the following items shall be substituted, namely :-

"(i) not more than Rs. 2,50,000	Nil.
(ii) more than Rs. 2,50,000 but not more than Rs. 5,00,000	Rs. 250 every year.
(iii) more than Rs. 5,00,000 but not more than Rs. 10,00,000	Rs. 500 every year.
(iv) more than Rs. 10,00,000	Rs. 1,000 every year."

(7) in entry 8, in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 1,000" shall be substituted;

(8) in entry 9,—

(a) in item (i), in column 3, for the letters and figures "Rs. 250", the letters and figures "Rs. 500" shall be substituted;

(b) in item (ii), in column 3, for the letters and figures "Rs. 200", the letters and figures "Rs. 250" shall be substituted;

(9) in entry 10, in column 3, for the letters and figures "Rs. 150", the letters and figures "Rs. 250" shall be substituted.





सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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TUESDAY, MARCH 30, 1999 / CAITRA 9, 1921

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 5 OF 1999.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 30th March, 1999).

#### AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 1999.

Short title and commencement.

(2) It shall come into force on the 1st April, 1999.

President's Act No. 11 of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I, for the entry at Sr. No. 4 and the Explanations and Exemptions thereunder, the following entry shall be substituted, namely:—

Amendment of Schedule I to President's Act No. 11 of 1976.

1	2	3
IX of 1952.	"4. Firms registered under the Indian Partnership Act, 1932 which are engaged in any professions, trades or callings.	Rs. 1000 every year."





सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Vol. XLIII]

SUNDAY, MARCH 31, 2002/ CAITRA 10, 1924

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

### PART - IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2002 is hereby published for general information.

**V. M. KOTHARE,**

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 4 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002).

#### AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fifty-third Year of the Republic of India as follows :-

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2002. Short title and commencement.
- (2) It shall come into force on the 1<sup>st</sup> April, 2002.
2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I, in entry at Sr. No. 2, in clause (1),- Amendment of Schedule I to President's Act 11 of 1976.
  - (1) item (e) shall be deleted ;
  - (2) after item (g), the following items shall be added, namely :-
    - “(h) Automobile Brokers.
    - (i) Tour Operators or Travel Agents.
    - (j) Cable TV Operators.
    - (k) Film Distributors.
    - (l) Owners of Advertising Agencies.

President's  
Act 11 of  
1976.



- (m) Owners of Tuition Classes or Tutorial Institutions.
- (n) Owners of Institutes or Service Providers engaged in computer education or training, or online information and database service through computer network.
- (o) Owners of Driving Schools.
- (p) Owners of Marriage Halls and Party Halls.
- (q) Angadia or Courier Service Providers.
- (r) Owners of Health Clubs and Recreation Clubs.”.

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FRIDAY, MARCH 31, 2002, CALCUTTA, 10, 102

any fee to be paid as a separate contribution

PART - IV

Resolutions of the Gujarat Legislature and Ordinances promulgated by the Government

GOVERNMENT CENTRAL PRESS, GANDHINAGAR

The following is the list of the Ordinances promulgated by the Government of Gujarat during the year 2002.

W. M. KUMHAR, Secretary to the Government, Gujarat Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 3 OF 2002

(The Bill introduced after having received the assent of the Government of Gujarat on the 1st March, 2002)

AN ACT

to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976

Enacted in the 14th Year of the Republic of India

This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2002.

It shall come into force on the 1st April, 2002.

In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in clause (a) of sub-section (1) of section 2, the following items shall be added, namely:-

- (a) the items (g) the following items shall be added, namely:-
- (i) Owners of Tuition Classes or Tutorial Institutions.
- (ii) Owners of Institutes or Service Providers engaged in computer education or training, or online information and database service through computer network.
- (iii) Owners of Driving Schools.
- (iv) Owners of Marriage Halls and Party Halls.
- (v) Angadia or Courier Service Providers.
- (vi) Owners of Health Clubs and Recreation Clubs.”.



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

### PUBLISHED BY AUTHORITY

Vol. XLVIII

FRIDAY, MARCH 31, 2006/CAITRA 10, 1928

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV

#### Acts of the Gujarat Legislature and Ordinances promulgated and regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

#### GUJARAT ACT NO. 23 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31<sup>st</sup> March, 2006.)

#### AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2006.

Short title and commencement.

(2) It shall come into force on such date as the State Government may by notification in the *Official Gazette*, appoint.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), in section 2,-

Amendment of section 2 of President's Act No. 11 of 1976.

(1) after clause (e), the following clause shall be inserted, namely :-  
"ee) "prescribed authority" means an officer appointed under sub-section (1) of section 12;"

(2) in clause (i), for the words and figures "Gujarat Sales Tax Tribunal constituted under section 28 of the Gujarat Sales Tax Act, 1969", the words and figures "Tribunal constituted under section 19 of the Gujarat Value Added Tax Act, 2003" shall be substituted.

President's Act No. 11 of 1976.

Guj. 1 of 1976.

Guj. 1 of 2005.



Amendment of section 9 of President's Act No. 11 of 1976.

3. In the principal Act, in section 9, in sub-section (1), for the words "two per cent.", the words "one and a half per cent." shall be substituted.

Amendment of section 11 of President's Act No. 11 of 1976.

4. In the principal Act, in section 11, in sub-section (2), in clause (i), the brackets and words "(hereinafter in this section referred to as "the said Code")" shall be added at the end.

Amendment of section 12 of President's Act No. 11 of 1976.

5. In the principal Act, in section 12,-

(1) in sub-section (2),-

(a) for the words and figures "section 28 of the Gujarat Sales Tax Act, 1969", the words and figures "section 19 of the Gujarat Value Added Tax Act, 2003" shall be substituted;

Guj. 1 of 1970.

Guj. 1 of 2005.

(b) for the figures "28", the figures "19" shall be substituted;

(2) in sub-section (3), for the words "District Panchayat", the word "Panchayat" shall be substituted;

(3) in sub-section (4), for the word, "officer", the words "officer or employee" shall be substituted;

(4) after sub-section (4), the following sub-section shall be inserted, namely :-

"(4A) The amount of tax collected by the Collecting Agent shall be credited to the Consolidated Fund of the State.";

(5) for sub-section (5), the following sub-section shall be substituted, namely :-

"(5) Where the State Government appoints Municipal Corporation, Municipality or Panchayat as its Collecting Agent under sub-section (3), there shall be paid to the Collecting Agent such percentage of the amount of tax collected by it as the State Government may by order in writing, determine."

Amendment of section 26 of President's Act No. 11 of 1976.

6. In the principal Act, in section 26, in sub-section (2), for the words "to him", the words, brackets and figures "to him or to the officer authorised by the Collecting Agent under sub-section (4) of section 12" shall be substituted.

Amendment of section 27 of President's Act No. 11 of 1976.

7. In the principal Act, in section 27, in sub-section (2), in clause (f), for the word "officer", the words "officer or employee" shall be substituted.

Amendment of Schedule I of President's Act No. 11 of 1976.

8. In the principal Act, in Schedule I, in entry 7,-

(1) for the words and figures "Gujarat Sales Tax Act, 1969", the words and figures "Gujarat Value Added Tax Act, 2003" shall be substituted;

Guj.1 of 1970.

Guj.1 of 2005.

(2) the Explanation shall be deleted.



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# The Gujarat Government Gazette

## EXTRAORDINARY

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#### PART IV

Acts of the Gujarat Legislature and Ordinances promulgated  
And Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29<sup>th</sup> March, 2008 is hereby published for general information.

**H. D. VYAS,**

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs  
Department.

#### GUJARAT ACT NO. 10 OF 2008.

*(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 29<sup>th</sup> March, 2008).*

#### AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976.

It is hereby enacted in the Fifty-ninth Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008. **Short title and commencement.**

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.



Amendment of  
long title of  
President's Act  
No. 11 of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (hereinafter referred to as "the principal Act"), in the long title, for the word "State", the words "Panchayats, Municipalities, Municipal Corporations and the State" shall be substituted.

President's Act No.  
11 of 1976.

Amendment of  
section 2 of  
President's Act  
No. 11 of 1976.

3. In the principal Act, in section 2, -

(1) after clause (a), the following clause shall be inserted, namely :-

"(aa) "Designated Authority" means, -

(i) a Municipal Corporation of a City constituted under section 5 of the Bombay Provincial Municipal Corporations Act, 1949;

Bom. LIX of 1949.

(ii) a Municipality as defined in clause (14) of section 2 of the Gujarat Municipalities Act, 1963;

Guj. 34 of 1964.

(iii) (a) a village panchayat constituted under section 9 of the Gujarat Panchayats Act, 1993;

Guj. 18 of 1993.

(b) a taluka panchayat constituted under section 10 of the said Act; and

(c) a district panchayat constituted under section 11 of the said Act;

or, as the case may be, the State Government, and includes, where such Municipal Corporation, Municipality or, as the case may be, Panchayat has been superseded or dissolved, a person or persons appointed to exercise the powers or to perform the functions of such Municipal Corporation, Municipality or Panchayat, designated as such, subject to such conditions and for such class of persons mentioned in column 2 of Schedule I for such area, by the State Government by notification in the *Official Gazette* for the purposes of levy and collection of tax under this Act;"

(2) in clause (d), the following explanation shall be added, namely :-

"*Explanation.*- Every branch of a firm, company, corporation or other corporate body, any society, club or association shall be deemed to be a person and a separate assessee for the purpose of levy of tax under this Act;"

## 4. In the principal Act, in section 3,-

Amendment of  
section 3 of  
President's Act  
No. 11 of 1976.

(1) in sub-section (1), for the words "for the benefit of the State", the words "by the Designated Authorities for the benefit of the Panchayats, Municipalities, Municipal Corporations or, as the case may be, the State" shall be substituted;

(2) for sub-section (2), the following sub-section shall be substituted, namely :-

"(2) Every person engaged in any Profession, Trade, Calling or Employment and falling under one or the other of the classes mentioned in column 2 of Schedule I shall be liable to pay the tax to the Designated Authority at such rate fixed by it but not exceeding the amount mentioned against the class of such person in the said Schedule:

Provided that the rates of tax for the class of persons mentioned in entry 1 of the said Schedule shall be fixed by the State Government by notification in the *Official Gazette* :

Provided further that the tax so payable in respect of any one person shall not exceed two thousand and five hundred rupees in any year:

Provided also that the State Government may, by notification in the *Official Gazette*, specify the minimum rate of tax for each of such class mentioned in column 2 of Schedule I, below which tax shall not be levied by the Designated Authority and different limits may be fixed for different Designated Authorities and the minimum rate so notified shall be levied till the Designated Authority fixes some other rate under the provisions of this Act:

Provided also that the State Government may, by notification in the *Official Gazette*, specify the class of persons other than those mentioned in entries 1 to 9 in Schedule I, to whom entry 10 in that Schedule shall apply:

Provided also that the tax shall not be levied from the persons mentioned below Schedule I ";

(3) in sub-section (3), for the words " State Government", the words "Designated Authority" shall be substituted;

(4) after sub-section (4), the following sub-section shall be inserted, namely :-

"(5) Where a person falling under any of the entries in Schedule I is liable to pay the tax to more than one Designated Authority, he shall pay the tax to the Designated Authority where the tax liability is highest:

Provided that where a person produces a certificate to the effect that the tax has been paid by him to the Designated Authority where the



liability of tax is highest, the tax shall not be levied by any other Designated Authority.”.

Amendment of section 5 of President's Act No. 11 of 1976.

5. In the principal Act, in section 5, in sub-section (5), for the words “five rupees”, the words “ten rupees” shall be substituted.

Amendment of section 6 of President's Act No. 11 of 1976.

6. In the principal Act, in section 6, in sub-section (3), for the words “five rupees”, the words “ten rupees” shall be substituted.

Amendment of section 11 of President's Act No. 11 of 1976.

7. In the principal Act, in section 11, in sub-section (2),-

(1) in clause (i), for the words “the Additional Commissioners of Profession Tax and the Joint Commissioners of Profession Tax”, the words “and the Additional Commissioner of Profession Tax” shall be substituted;

(2) in clause (iii), the words “the Assistant Commissioners of Profession Tax and” shall be deleted;

(3) clause (iv) shall be deleted.

Amendment of section 12 of President's Act No. 11 of 1976.

8. In the principal Act, in section 12,-

(1) in sub-section (1), -

(i) for clause (a), the following clause shall be substituted, namely:-

“(a) For carrying out the purposes of this Act, the State Government may, for each Designated Authority, appoint an officer to be the Commissioner of Profession Tax.”;

(ii) after clause (a), the following clause shall be inserted, namely:-

“(aa) For carrying out the purposes of this Act, the Designated Authority may appoint such other officers as an Additional Commissioner of Profession Tax and such number of Deputy Commissioners of Profession Tax, Profession Tax Officers and other officers and persons not below such ranks, as the State Government may specify in this regards, with such designation.”;

(iii) in clause (b),-

(a) for the words “paragraph (ii) or (iii) of clause (a)”, the words, “clause (a) or (aa)” shall be substituted;

(b) for the words "State Government may, by notification in the *Official Gazette*", the words "Designated Authority may, by order" shall be substituted;

(2) sub-sections (3),(4),(4A),(5), and (6) shall be deleted.

9. In the principal Act, in section 13, in sub-section (1), in clauses (b) and (c), for the words "the Joint Commissioner", the words "the Additional Commissioner" shall be substituted.

Amendment of section 13 of President's Act No. 11 of 1976.

10. In the principal Act, in section 14,-

Amendment of section 14 of President's Act No. 11 of 1976.

(1) in sub-section (1), in clauses (a) and (b), for the words "the Joint Commissioner", the words "the Additional Commissioner" shall be substituted;

(2) in sub-section (3), for the words "the Joint Commissioner", the words "the Additional Commissioner" shall be substituted.

11. In the principal Act, in section 16, in sub-section (2), for the words "five rupees", the words "ten rupees" shall be substituted.

Amendment of section 16 of President's Act No. 11 of 1976.

12. In the principal Act, in section 18,-

Amendment of section 18 of President's Act No. 11 of 1976.

(1) for the words "Any authority", the words "The Commissioner or any officer authorised by the Commissioner" shall be substituted;

(2) in the proviso, for the words "the said authority", the words "the Commissioner or any officer authorised by the Commissioner" shall be substituted.

13. In the principal Act, in section 26, -

Amendment of section 26 of President's Act No. 11 of 1976.

(1) in sub-section (1), -

(i) for the words "The State Government may, by notification in the *Official Gazette*", the words "The Designated Authority may by passing a resolution in this behalf and by publishing the same in the *Official Gazette*" shall be substituted;

(ii) for clause (a), the following clause shall be substituted, namely :-

"(a) its power of appointments of officers and persons other than an Additional Commissioner under clause (aa) of sub-section (1) of section 12, and";

(iii) for the words "in the notification", the words "in the resolution" shall be substituted;



(2) in sub-section (2), the words "or to the officer authorised by the Collecting Agent under sub-section (4) of section 12" shall be deleted.

Substitution of section 26A of President's Act No. 11 of 1976.

14. In the principal Act, for section 26A, the following section shall be substituted, namely :-

Power to exempt.

"26A. Subject to such conditions as it may impose, the Designated Authority may, after obtaining prior approval of the State Government, if it considers it necessary so to do in public interest, by resolution to be published in the *Official Gazette*, exempt any class of person from payment of whole or any part of the tax payable under the provisions of this Act."

Amendment of section 27 of President's Act No. 11 of 1976.

15. In the principal Act, in section 27,-

- (1) in sub-section (2), clause (f) shall be deleted;
- (2) sub-section (3) and the proviso thereunder shall be deleted;
- (3) in sub-section (4), after the words "All rules made", the words "by the State Government" shall be inserted;
- (4) after sub-section (5), the following sub-section shall be inserted, namely :-

"(6) For carrying out the purposes of this Act, the Designated Authority may make such rules not inconsistent with the provisions of this Act under its relevant law mentioned in clause (aa) of section 2 of this Act."

Substitution of section 28 of President's Act No. 11 of 1976.

16. In the principal Act, for section 28, the following section shall be substituted, namely:-

Amendment of certain enactments.

"28. The enactments specified in column 2 of Schedule II are hereby amended in the manner and to the extent, specified in column 3 thereof."

Substitution of section 29 of President's Act No. 11 of 1976.

17. In the principal Act, for section 29, the following section shall be substituted, namely:-

Grants to Designated Authorities.

"29. Out of the proceeds of the tax and penalties, interest and fees recovered before the commencement of the Gujarat Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008 (hereinafter referred to as "the said Act") or recoverable after such commencement as a result of previous operation of the Act under clause (a) of section 31, there shall, under the appropriation duly made by law,



be paid annually to such local authorities as were levying a tax on professions, trades, callings and employments before the commencement of the said Act.”.

18. In the principal Act, after section 29, the following new sections shall be added, namely:-

Insertion of new sections 30 and 31 in President's Act No. 11 of 1976.

Power of State Government to give directions.

“30. The State Government shall have the powers to issue directions to the Designated Authorities from time to time as may be required for the compliance of the provisions of this Act and the rules made thereunder and the Designated Authority shall, notwithstanding any provision in the relevant law, be bound to comply with such directions.

Savings.

31. Nothing in the amendments made by the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2008 (hereinafter referred to as “the said Act”) shall affect or be deemed to have affected, -

Guj. 10 of 2008.

- (a) the previous operation of any provision of the Act or anything done or suffered under the said provisions before the commencement of the said Act;
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said provisions before the commencement of the said Act;
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the provisions of the Act before the commencement of the said Act; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been passed.”.

19. In the principal Act, for Schedule I and Schedule II, the following Schedules shall be substituted, namely:-

Substitution of Schedule I and Schedule II to President's Act No. 11 of 1976.

“SCHEDULE I

(See section 3 and section 5(3))

*Rates of tax on Professions, Trades, Callings and Employments.*

Sr. No.	Class of Persons	Maximum Rate of Tax (in Rs.)
1.	2.	3.
1.	(A) Salary and Wage earners of the State Government, Central Government, Panchayats, Public Sector Undertakings of the State and the Central Government, and Grant-in-aids institutions, whose monthly salaries or wages are - (i) less than Rs.3,000/-	Zero











Sr. No.	Class of Persons	Maximum Rate of Tax (in Rs.)
1.	2.	3.
	2003 (Guj. 1 of 2005) whose annual gross turnover of all sales or of all purchases is- (i) not more than Rs.2,50,000/- (ii) more than Rs.2,50,000/- but not more than Rs.5,00,000/- (iii) more than Rs.5,00,000/- but not more than Rs.10,00,000/- (iv) more than Rs. 10,00,000/- <i>Explanation.-</i> For the purpose of this entry, the term, 'year' shall mean the year as defined in clause (36) of section 2 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005).	Zero 2500/- per annum 2500/- per annum 2500/- per annum
8.	Holders of permits for transport vehicle granted under the Motor Vehicles Act, 1988 (59 of 1988) which are used or adapted to be used for hire or reward, where any such person hold permits for more than two transport vehicles buses, taxis, trucks or three wheelers goods vehicles. <i>Explanation.-</i> Persons residing together as members of one family and holding separate permits shall be one person for the purposes of this entry.	2500/- per annum
9.	Money lender licensed under the Bombay Money-Lenders Act, 1946 (Bom. XXXI of 1947).	2500/- per annum
10.	Persons other than those mentioned in any of the preceding entries, who are engaged in any professions, trades, callings or employments and in respect of whom a notification is issued under the fourth proviso to sub-section (2) of section 3.	2500/- per annum

**Exemptions :-** The following persons shall be exempted from the payment of tax under any of the entries 2 to 10 of this Schedule :-

- (1) Companies in respect of which orders for winding up are passed under the Companies Act, 1956 (1 of 1956) from the date of such orders.
- (2) Co-operative Societies under liquidation from the date of the commencement of liquidation proceedings.
- (3) A primary co-operative society, the members of which are workers who are carrying on the activity of the society by their own labour.

#### SCHEDULE II

(See section 28)

Sr. No.	Enactments	Amendments
1.	2.	3.
1.	The Bombay Provincial Municipal Corporations Act, 1949 (Bom. LIX of 1949).	In section 127, in sub-section (2), - (1) after clause (a), the following clause shall be inserted, namely :-

		<p>“(b) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President’s Act No.11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employments;”;</p> <p>(2) in clause (f), the words “a tax on professions, trades, callings and employments or” shall be deleted.</p>
2.	The Gujarat Municipalities Act, 1963 (Guj. 34 of 1964).	<p>In section 99, in sub-section (1), -</p> <p>(1) after clause (xiv), the following clause shall be inserted, namely :-</p> <p>“(xiv-a) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President’s Act No.11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employments;”;</p> <p>(2) in clause (xv), the words “a tax on professions, trades, callings and employments or” shall be deleted.”.</p>
3.	The Gujarat Panchayats Act, 1993 (Guj. 18 of 1993).	<p>1. In section 200, -</p> <p>(1) in sub-section (1), -</p> <p>(a) after clause (ix), the following clause shall be inserted, namely :-</p> <p>“(ix-a) subject to and in accordance with the provisions of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 (President’s Act No.11 of 1976) and the rules made thereunder, a tax on professions, trades, callings and employments;”;</p> <p>(b) in clause (x), the words “or tax on professions, trades, callings and employments” shall be deleted;</p> <p>(2) after sub-section (5), the</p>



President's Act No.  
11 of 1976.

President's Act No.  
11 of 1976.

		<p>following sub-section shall be inserted, namely :-</p> <p>“(5A) Notwithstanding anything contained in sub-section (1), where a tax on professions, trades, callings and employments has been imposed by any panchayat under the provisions of this Act in the area within the limits of a village panchayat, it shall not be lawful for any other panchayat, so long as the tax is being so imposed, to levy such tax within such limits.”.</p> <p>2. In section 206, in sub-section (2), -</p> <p>(1) clause (b) shall be renumbered as sub-clause (i) of that clause, and in sub-clause (i) as so renumbered, after the words “such tax or fee”, the brackets, words, figures and letters “(other than tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, read with clause (ix-a) of sub-section (1) of section 200)” shall be inserted;</p> <p>(2) after sub-clause (i), as so renumbered, the following sub-clause shall be inserted, namely :-</p> <p>“(ii) Total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (ix-a) of sub-section (1) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not form part of the taluka fund, but shall be assigned to the concerned village panchayat.”.</p> <p>3. In section 210, -</p> <p>(1) clause (b) shall be renumbered as sub-clause (i) of that clause, and in sub-clause (i) as so renumbered, after the words “such tax or fee”, the brackets, words, figures and letters “(other than</p>
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President's Act No.  
11 of 1976.

tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (ix-a) of sub-section (1) of section 200)" shall be inserted;

(2) after sub-clause (i), as so renumbered, the following sub-clause shall be inserted, namely :-

President's Act No.  
11 of 1976.

“(ii) total amount of gross collection of tax levied under section 3 of the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976 read with clause (ix-a) of sub-section (1) of section 200, in any financial year in any area within the jurisdiction of a village panchayat shall not form part of the district fund, but shall be assigned to the concerned village panchayat.”.

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Ex-10-4





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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

### Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 25<sup>th</sup> July, 2014 is hereby published for general information.

**C.J.Gothi,**

Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 10 OF 2014.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 28<sup>th</sup> July, 2014).

#### AN ACT

*further to amend certain taxation laws.*

It is hereby enacted in the Sixty-fifth Year of the Republic of India as follows:-

1. This Act may be called the Gujarat Taxation Laws (Amendment) Act, 2014. **Short title.**

2. Each of the Acts specified in the second column of the Schedule shall be amended in the manner and to the extent specified against it in the third column thereof. **Amendment of certain taxation laws.**

## SCHEDULE

Sr. No.	Short title	Extent of Amendment.	
1	2	3	
1.	The Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976. (President's Act No. 11 of 1976)	<b>Insertion of new section 17A in President's Act No. 11 of 1976.</b>  Tax to be first charge on property.	In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, after section 17, the following section shall be inserted, namely :-  <b>"17A.</b> Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person."
2.	The Gujarat Entertainments Tax Act, 1977. (Guj. 16 of 1977)	<b>Insertion of new section 19A in Guj. 16 of 1977.</b>  Tax to be first charge on property.	In the Gujarat Entertainments Tax Act, 1977, after section 19, the following section shall be inserted, namely :-  <b>"19A.</b> Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person."



3.	The Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977. (Guj. 24 of 1977)	<p><b>Insertion of new section 8AA in Guj. 24 of 1977.</b></p> <p>Tax to be first charge on property.</p>	<p>In the Gujarat Tax on Luxuries (Hotels and Lodging Houses) Act, 1977, after section 8, the following section shall be inserted, namely :-</p> <p>“8AA. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a proprietor or any other person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such proprietor or, as the case may be, such person.”.</p>
4.	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001. (Guj. 22 of 2001)	<p><b>Insertion of new section 16A in Guj. 22 of 2001.</b></p> <p>Tax to be first charge on property.</p>	<p>In the Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001, after section 16, the following section shall be inserted, namely :-</p> <p>“16A. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a person on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person.”.</p>



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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## PART IV

### Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 8<sup>th</sup> April, 2021 is hereby published for general information.

**K. M. LALA,**  
Secretary to the Government of Gujarat,  
Legislative and Parliamentary Affairs Department.

### GUJARAT ACT NO. 10 OF 2021

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 9<sup>th</sup> April, 2021).

#### AN ACT

further to amend the Gujarat State Tax on Professions, Trades, Callings  
and Employments Act, 1976.

It is hereby enacted in the Seventy-second Year of the Republic  
of India as follows:-

1. (1) This Act may be called the Gujarat State Tax on Professions, Trades, Callings and Employments (Amendment) Act, 2021.

Short title and  
commencement.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment  
of Schedule  
I to  
President's  
Act No. 11  
of 1976.

2. In the Gujarat State Tax on Professions, Trades, Callings and Employments Act, 1976, in Schedule I, after the entry at Sr. No. 7, the following entry shall be inserted, namely:-

President's  
Act No. 11  
of 1976.

### SCHEDULE I

(See section 3 and section 5(3))

*Rates of tax on Professions, Trades, Calling and Employments.*

Sr. No.	Class of Persons	Maximum Rate of Tax (in ₹ )
1	2	3
“7A.	Supplier as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) whose turnover in State is -	
	(i) not more than ₹ 2,50,000/-	Zero
	(ii) more than ₹ 2,50,000/- but not more than ₹ 5,00,000/-	₹ 2500/- per annum
	(iii) more than ₹ 5,00,000/- but not more than ₹ 10,00,000/-	₹ 2500/- per annum
	(iv) more than ₹ 10,00,000/-	₹ 2500/- per annum”.
	<b>Explanation:</b> For the purpose of this entry, the term “turnover in State” shall mean turnover in State as defined in the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017) during any financial year or part thereof.	

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